
STATUTORY INSTRUMENTS

2015 No. 184

The Local Audit (Smaller Authorities) Regulations 2015

PART 1

Preliminary

Citation and commencement

1. These Regulations may be cited as the Local Audit (Smaller Authorities) Regulations 2015 and come into force on the day after the day on which they are made .

Interpretation

2. In these Regulations—

“the Act” means the Local Audit and Accountability Act 2014, and, unless otherwise provided references to the Act or to any provision of it are to the Act or that provision as it has effect by virtue of these Regulations;

“audit contract” means a contract between a specified person and a local auditor for the carrying out of audit work;

“audit work” means, in relation to an authority, the carrying out of the assurance engagement functions of a local auditor under the Act in relation to the accounts of that authority—

- (a) in compliance with, or with the relevant part or parts of, the code of audit practice prepared under Schedule 6 to the Act applicable to that authority; and
- (b) in accordance with any procedures specified in guidance issued by the Comptroller and Auditor General under paragraph 9 of that Schedule,

to enable the auditor to issue a report on the annual return prepared by the authority;

“compulsory appointing period” means the financial year or years for which a relevant specified person is responsible for appointing a local auditor to conduct the audit of the accounts for any authority which becomes an opted in authority by virtue of regulation 11, which—

- (a) is specified in a invitation; and
- (b) relates to—
 - (i) a specific financial year; or
 - (ii) a period of consecutive financial years, not exceeding five years;

“exempt authority” means a smaller authority that has certified itself as exempt in accordance with regulation 9(1);

“full audit authority” means a smaller authority which has decided to prepare accounts and be audited as if it was a relevant authority which is not a smaller authority, in accordance with regulation 8;

“invitation” has the meaning given in regulation 10(5);

“newly established smaller authority” means—

- (a) a smaller authority which was not in existence at the time that the relevant specified person issued an invitation under regulation 10 on a class of smaller authorities within which the smaller authority now falls; or
- (b) a smaller authority which was not a smaller authority at the time that the relevant specified person issued an invitation under regulation 10 on a class of smaller authorities within which the authority now falls;

“opted in authority” means a smaller authority for which the responsibility for the appointment of a local auditor has become that of a specified person instead of that of the authority by virtue of regulations 11, 14 or 15;

“relevant specified person”, in relation to a smaller authority, means the person specified under regulation 3(2) in relation to the class of authorities within which the smaller authority falls;

“smaller authority” does not include—

- (a) a health service body;
- (b) the Mayor’s Office for Policing and Crime;
- (c) a police and crime commissioner for a police area in England;
- (d) a chief constable for an area in England;
- (e) the Commissioner of Police of the Metropolis; or
- (f) the Common Council;

“specified person” means a person specified by the Secretary of State under regulation 3 to appoint a local auditor; and

“website” means a website which is publicly accessible free of charge.